

HB 422 -- SALES TAX REFUNDS FOR TAX ASSESSMENTS

SPONSOR: Moon

This bill requires the Department of Revenue to refund, with interest, the sales tax paid in a 10-year period between 2005 and 2015 as a result of an audit when the department expanded its interpretation of sales tax law and the taxpayer did not collect the tax from its customers. The total amount that can be refunded under this bill is \$5 million. The department must request an appropriation for any claims that exceed this cap.

This bill has an effective date of July 1, 2020.

This bill is similar to HCS HB 1722 (2018).